

Apparel Industry Sustainability Report



next

BURBERRY

*A Comparative Study of the UK
Fashion Industry's Sustainability
Strategies.*

[2176 Words]

Interdisciplinary Sustainable Development

Student ID : 10743794





1. Executive Summary

This study employs standardised frameworks to analyze three exemplar UK clothing companies that are committed to Environmental, Social and Economic sustainability practices.

It emphasises the necessity of lifecycle assessments, and uses standardised metrics and disclosures to verify their sustainability claims amid prevalent greenwashing.



Table of Contents

1. Executive Summary	2
2. Introduction	4
3. Industry Environmental Sustainability Initiatives and Performance Evaluation	4
4. Industry Social Sustainability Initiatives and Performance Evaluation	5
5. Industry Economic Sustainability Initiatives and Performance Evaluation	6
6. Concluding Remarks	7
7. LCA Example	7
8. References	8
9. Appendices	10

2. Introduction

The UK fashion industry generates £62 billion annually and supports 1.3 million jobs, representing a substantial portion of the nation's GDP and tax revenue (UKFT and Oxford Economics, N.d.). However, the industry faces environmental and ethical challenges. For example, producing 1.2 billion tonnes of CO₂ each year (Choudhary, 2023). An increased awareness of the impacts of the industry is driving shift in consumer behaviour. 86% of UK consumers now prefer ethically made clothing (Sensi, 2023), with 35% agreeing that they're willing to pay more for it (Statista, 2024). To meet increasing consumer demand for sustainable clothing, clothing companies are implementing measures to enhance sustainability in their products. However, the credibility of these sustainability claims is under scrutiny, with a Greenpeace UK report revealing that 39% are deceptive or constitute greenwashing (Greenpeace UK, 2023).

A lifecycle assessment (LCA) is an essential tool for evaluating the true sustainability of producing and selling clothing. It helps discern genuine sustainability from "greenwashing" by examining the environmental, social, and economic impacts across all product lifecycle stages (Brusseau, 2019). In the appendix (Appendix A), I have detailed how an exemplar clothing company would conduct a LCA and implement/report these best practices in line with the Sustainability Accounting Standards Board (ISSB, 2023), Global Reporting Initiative (2024), and United Nations Sustainable Development Goals (UN Department of Economic and Social Affairs, n.d.). This study uses this framework to show how three UK-based clothing giants— Next, Burberry, and Dr. Martens (DM) — are leading the way in managing their product's lifecycles in accordance with well-established sustainability standards and goals. The core findings from this assessment are discussed in Sections 3 through 6, with an example of Burberry's LCA in section 7. More detailed comparisons are available in the appendix (Appendices B, C and D)

3. Industry Environmental Sustainability Initiatives and Performance Evaluation

Next, Burberry, and DM are all committed to reducing carbon emissions and energy usage, aligning with the Paris Climate Agreement. Additionally, all companies prioritise sustainable sourcing of raw materials, diverting waste from landfills, treating harmful wastewater, and sourcing a renewable energy. (Next, 2023 -1; Burberry, 2023; Dr. Martens PLC, 2023).

Industry Strengths:

Sustainable Material Sourcing: Next has made significant strides in improved sustainable sourcing with 65% of cotton being 'Better Cotton', a portion of this being certified organic and traceably sourced. 27% Of synthetic fibres were environmentally verified. 73% of Tanneries underwent LWG audits, and 13% of polyester was recycled with certifications (Next, 2023 -1). Burberry has focused on sustainable raw materials, with 31% of cotton certified organic and 100% of viscose meeting Canopy's 'Green Shirt' standard. Additionally, Burberry has secured high certification levels for wool, leather, and down, and increased the use of recycled materials in nylon, polyester, and other products. (Burberry, 2023) DM sources 98% of its upper leather from LWG certified tanneries. Their shoes have 100% recycled polyester in standard heel loops, cushioned insoles, and luxe faux fur, alongside a redesigned packaging solution using 50% less plastic and 80% recycled content. (Dr. Martens PLC, 2023)

Product Durability and Aftercare: Although Next lacks in this area, they are developing take back schemes for 2040 (Next, 2023 -1). Burberry's commitment to circularity is evident, having repaired or refreshed nearly 45,000 products through their aftercare service (Burberry, 2023). DM is also enhancing product longevity and circularity with improved leather quality and a direct-to-consumer repair service in the UK (Dr. Martens PLC, 2023).

Waste Management: Burberry and Next are effective at waste management in production, Next and Burberry diverted 95% and 99.5% of their UK waste from landfills. All of the companies boast strong performance in their suppliers treating wastewater chemicals. (Next, 2023 -1; Burberry, 2023; Dr. Martens PLC, 2023) (Appendix B - 4.1 to see more).

Emissions & Energy: Next's yearly reductions in UK scope 1&2 (a company's own direct UK emissions) Emissions were 3.8% (Next, 2023 -1). Burberry reduced yearly UK scope 1 and 2 emissions by 21%, global scope 3 (indirect supplier

emissions) emissions by 11%, and reduced UK energy consumption by 16% (Burberry, 2023). The industry sources renewable electricity effectively, with 100% of Next, 62% Burberry renewable, and 91% of DM's energy sourced being renewable energy in the UK in 2023 (Next, 2023 -1; Burberry, 2023; Dr. Martens PLC, 2023).

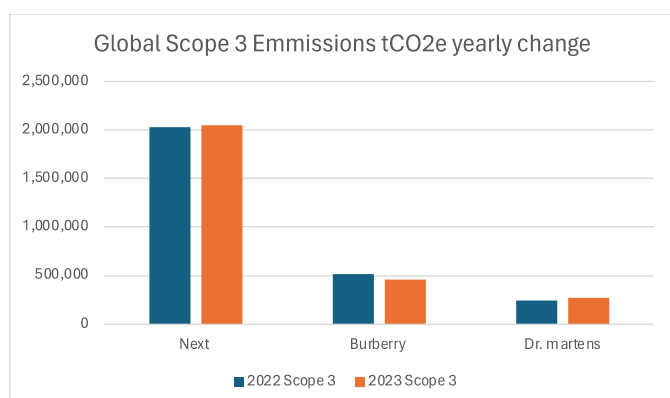


Figure 1 – Yearly change in global scope 3 emissions - (Appendix B – 1.1 & 1.2; Burberry, 2023; Next, 2023 -1 ; Dr. Martens PLC, 2023)

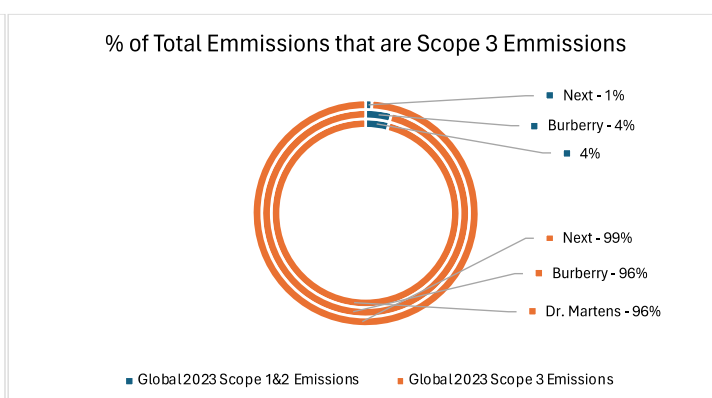


Figure 2 – % of total Emissions that are Scope 3 Emissions (Appendix D – 1.1; Burberry, 2023; Next, 2023 -1 ; Dr. Martens PLC, 2023)

Areas for Improvement

Scope 3 Emissions; Despite Burberry's achievements, the industry faces challenges with Scope 3 emissions, which figure 2 shows is by far the industry's biggest scope. Figure 1 shows Next saw a 1% increase and DM a 13% rise in global scope 3 emissions. (Next, 2023 -1 ; Dr. Martens PLC, 2023).

Energy Consumption; Energy consumption is another concern, with a 0.3% increase in yearly consumption for Next Globally and a 4.8% rise in UK usage for DM (Next, 2023 -1; Dr. Martens PLC, 2023)..

UK Specific Reporting; As a large part of their revenues comes for the UK (88% for Next from UK and Ireland, (Next, 2023 -1)), Next should disclose UK-specific electricity usage and emissions, and DM disclose % of UK waste diverted from landfill.

4. Industry Social Sustainability Initiatives and Performance Evaluation

All three companies prioritise diversity in the workforce and governance, with a commitment to worker well-being and human rights adherence across the UK supply chain, while also focusing on community engagement through various initiatives. (Next, 2023 -1; Burberry, 2023; Dr. Martens PLC, 2023)

Industry Strengths:

Female Representation: Next has 36% female board members and a workforce that is 72% female, and a minimal gender pay gap of 0.4%. Burberry reports 54.1% female representation on its Executive Committees and a workforce that is 67% female. DM has 38% female board members, and there is broad representation across genders in its global workforce (Appendix C – 5.2) (Next, 2023 -1; Burberry, 2023; Dr. Martens PLC, 2023).

Community Engagement: All companies are active in community support. Next supports multiple charities, like the Terence Higgins Trust and Parkinson's UK, through fundraising with exclusive product ranges. It engages in community services with initiatives like the "Together With Next" program. Burberry donated over 14,000 items of clothing to charity, established a local partnership with the International Youth Foundation, and offers match funding for charitable activities from employees; DM awards grants to local community initiatives, with £2.4m awarded to 34 organisations in FY23. It also provides two paid volunteering days annually. (Next, 2023 -1; Burberry, 2023; Dr. Martens PLC, 2023)

Health and Safety: Next, Burberry, and DM adhere to strict chemical management standards to ensure product safety and worker well-being, with Burberry and DM adhering to the ZDHC standards. Next and Burberry align with the UN Guiding Principles on Business and Human Rights, with Burberry also conducting biennial Human Rights Impact Assessments. Next and DM audit suppliers on labour conditions and consider the health and safety of facilities. (Next, 2023 -1; Burberry, 2023; Dr. Martens PLC, 2023)

Areas for Improvement:

Diversity Beyond Gender: Burberry and DM report high percentages of White-British board members (83.4% and 87.5%, respectively), indicating a need for greater ethnic diversity at the leadership level. (Next, 2023 -1: Burberry, 2023: Dr. Martens PLC, 2023)

Social Initiatives from clothing disposal: While Burberry donated over 14,000 items of business clothing to charity partners in the UK, Next & DM lack programs for charitable clothing disposal, highlighting a gap in their social sustainability LCA's. The durability of DMs' leather products presents an opportunity for their donation to charitable organisations. (Next, 2023 -1: Burberry, 2023: Dr. Martens PLC, 2023)

5. Industry Economic Sustainability Initiatives and Performance Evaluation

Next, Burberry, and DM strengthen the UK economy through substantial tax contributions, job creation, and support for the second-hand market. Burberry and DM ensure economic sustainability with products designed for longevity, ensuring long-term savings, while Next offers economically beneficial low-cost options.

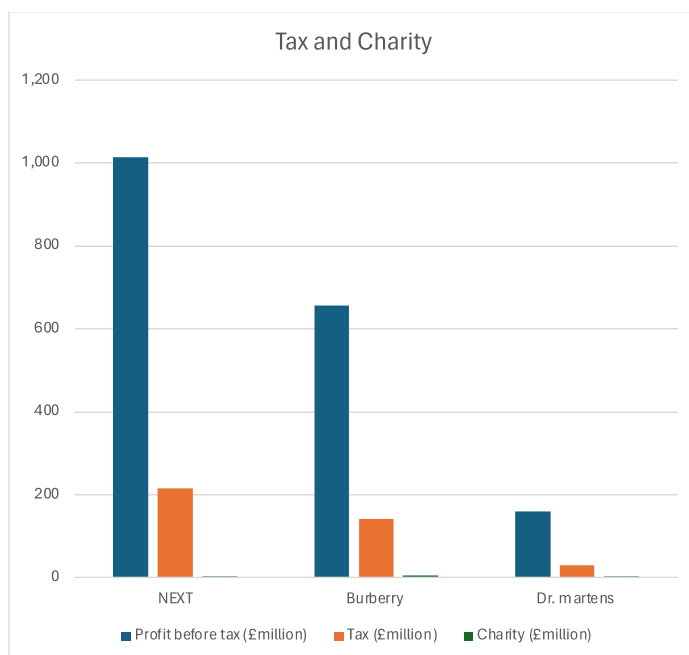


Figure 5 - Profit, Tax, and charity contributions - (Appendix D – 10.1; Next, 2024; Burberry, 2022; Dr. Martens PLC, 2023)

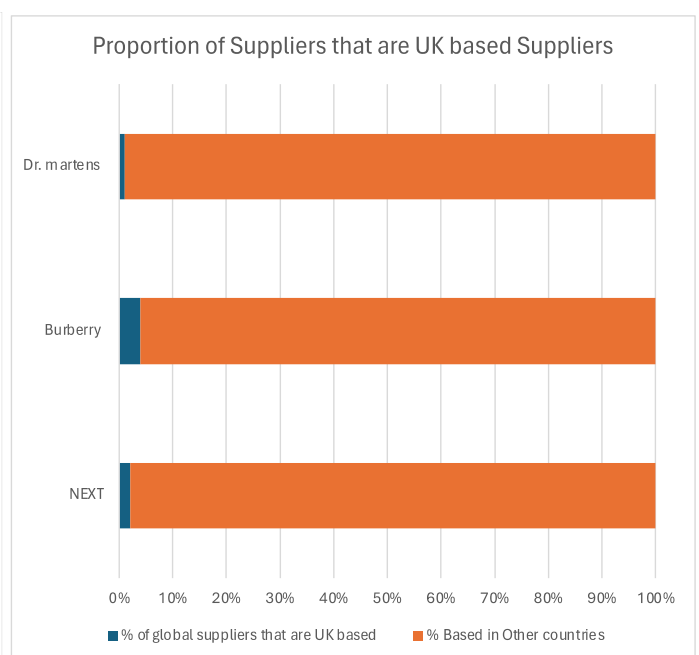


Figure 6 – Proportion of suppliers that are UK based (Appendix D – 8.1.; Next, 2023 -1, Burberry, 2023, Dr. Martens PLC, 2023)

Industry Strengths

Tax Contributions: The industry significantly supports the UK economy through tax payments, thereby supporting government expenditures and social services. Their tax contributions are;

- Next: £216 million (Next, 2024)
- Burberry: £142 million (Burberry, 2022)
- DM £30.5 million (Dr. Martens PLC, 2023)

Job Creation: By operating a vast network of stores, these companies indirectly enhance job creation and revitalises shopping districts. They employ:

- Next: employs 15,850 UK workers (NEXT LinkedIn, 2024). Next also actively tries to help disadvantaged groups find employment (Next, 2023 -1).
- Burberry: employs 3,258 UK workers (UK Burberry LinkedIn, 2024)
- DM employs: 1,052 UK workers (Dr. Martens PLC LinkedIn, 2024)

UK Second-Hand Clothing Market Development: Although Next faces challenges in this area, the high value of Burberry products makes them well-suited for donation to the second-hand industry. DM develops second-hand markets through focussing on product longevity and low maintenance, which enhances their suitability for resale. DM's

partnerships with The Boot Repair Company to restore and resell shoes further contribute to this sector. (Next, 2023 - 1: Burberry, 2023: Dr. Martens PLC, 2023)

Areas for Improvement

Charitable Contributions: Despite substantial donations in the millions, the sector's charitable contributions remain modest relative to their revenues:

- Next: £3.2 million on £1 billion profits (Next, 2024; NEXT LinkedIn, 2024)
- Burberry: £6.3 million on £657 million profits (Burberry, 2022)
- DM: £2.4 million on £159.4 million profits (Dr. Martens PLC, 2023)

Local Sourcing: Companies are investing in local sourcing, However to a limited extent: Overall local sourcing is below 5% for each company:

- Next sources 2% locally from 51 factories in the UK (Next, 2023 -1)
- Burberry sources only 4% locally, but 70% of its cashmere and 54% of its rainwear are sourced in the UK, and is constructing a new facility in Leeds to produce trench coats. (Burberry, 2022: Burberry, 2023).
- DM only sources 1% locally but sustains traditional craftsmanship with its "Made in England" collection (Dr. Martens PLC, 2023) produced at its Wollaston factory, supporting local employment and manufacturing.

6. Concluding Remarks

In summary, Next, Burberry, and DM are actively engaged in environmental, social, and economic sustainability initiatives, demonstrating strong performance in renewable energy sourcing, Scope 1&2 Emissions, waste management, and female representation, while also contributing significantly to the UK through tax, charity payments, job creation and low prices. Nevertheless, there is a need to adopt more stringent measures to reduce scope 3 emissions and overall energy consumption. The adoption of more fuel and energy-efficient technologies is for their suppliers essential for these companies moving forward. Moreover, enhancing local material sourcing, which currently stands below 5% for all three companies, could bolster local economies, while also diminishing transport-related emissions. Leadership racial diversity also requires attention, Inclusive leadership training could help address this imbalance. Product longevity and circularity remain challenges for Next, potentially highlighting the sustainability issues of cheaper fashion across the industry. . The absence of clothing donation programs at Next and DM underscores an industry-wide gap, emphasising the need for standardised donation systems to reduce landfill waste while helping those in need. Lastly, the industry can make strides in enhancing data transparency and collection. Next lack of specific disclosures on UK emissions and energy usage, and DM inadequate waste management data from DM.

7. Exemplar LCA Example

Burberry LCA	Production	Purchase/Use	After Use
Environmental	<ul style="list-style-type: none"> - Scope 1 & 2 emissions reduced by 21%; Scope 3 down by 11% - Energy consumption cut by 16%; 62% renewable in the UK. - Utilizes organic cotton, recycled nylon, and polyester. - Treats production waste 	- 45,000 products repaired.	<ul style="list-style-type: none"> - Recyclable products and packaging (appendix B – 4.4) - Some will clothes will still likely go to landfill.

Social	<ul style="list-style-type: none"> - Good gender diversity. - Biennial Supplier human rights assessments - Established worker grievance mechanisms. 	- Rigorous testing for product safety, (Appendix C – 6.2)	- 14,000 items donated to charities.
Economic	<ul style="list-style-type: none"> - Supports local industries with limited local Procurement and employs 3,258 UK workers. -£142M in taxes; £6.3M to charities. 	- High cost, but durable and repair services mean long term savings.	- Clothes hold value and can easily be resold at high prices on 2nd hand market.

(Burberry, 2023)

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9. Appendices

Appendix A – 1: Lifecycle Assessment of a model company in the Clothing Industry: Environmental, Social, and Economic Impacts and Sustainability

	Environmental	Social	Economic
Production 	<ul style="list-style-type: none"> Emissions: Disclose air emissions of volatile organic compounds and GHG emissions scope 1, 2, and 3 (SASB Code: TC-AG-110a.1, TC-AG-110a.2). It's crucial to strive for a reduction in GHG emissions. Energy: Implementing strategies for reducing energy consumption (GRI 302-1) supports SDG 7, which promotes affordable, clean energy. Raw Material Sourcing: Ensuring high percentage of raw materials that are third party certified to an environmental and/or social sustainability standard (SASB code CG-AA-440a.2), and Screening suppliers With Environmental criteria (GRI 308-1). Waste: Managing and reducing waste from production (GRI 306-3, disclosing and ensuring supplier facilities complies with wastewater discharge permits and/or contractual agreement (SASB code: CG-AA-430a.1). This is essential for achieving SDG 12 as well as SDG 6 (Clean Water and Sanitation).    	<ul style="list-style-type: none"> Diversity: Ensuring a diverse workforce (GRI 405-1) and addressing discrimination (GRI 406-1). This is in line with SDG 5 (Gender Equality) and SDG 10 (Reduced Inequalities). Employee Health and Safety: Evaluating the greatest labour health and safety and wellbeing risks in the supply chain (GRI 403 and 412). This supports SDG 3 (Good Health and Well-being) and SDG 8 (Decent Work and Economic Growth). Community Impact: Engaging with local communities (GRI 413-1) and enhancing employee skills (GRI 404-2). This aligns with SDG 4 (Quality Education) and SDG 11 (Sustainable Cities and Communities).    	<ul style="list-style-type: none"> Procurement Practices: Disclosing the number of (1) Tier 1 suppliers and (2) suppliers beyond Tier 1 (SASB Code CG-AA-000.A). Prioritising local suppliers (GRI 204-1). This supports the EU's strategies for sustainable finance and SDG 8. Indirect Economic Impacts: Analysing the company's investment in local infrastructure (GRI 203-1), aligns with SDG 9. Economic Performance: Analysing and Reporting on direct economic value (GRI 201-1) and how profits are distributed, as well as disclosing tax practices (GRI 207-1). Ensuring high profits and financial stability. This aligns with the EU's transparency directives and SDG 8.  
Purchase/Use 	<ul style="list-style-type: none"> Product Maintenance and Longevity: Making efforts to enhance product longevity. As well as assessing how to reduce the amount of energy, water, and other consumables required to maintain the product and increase its lifespan. This is vital for minimizing waste and promoting circular economy principles under SDG 12 (Responsible Consumption and Production). 	<ul style="list-style-type: none"> Consumer Health and Safety: Assessing and manage risks and/or hazards associated with chemicals in products (SASB Code CG-AA-250a.2) This ensures consumer protection, crucial for SDG 3, good health and well-being. 	<ul style="list-style-type: none"> Product Affordability and Maintenance Costs: Ensuring that products are accessible to a wide range of incomes. This supports SDG 1 and 10 and the EU's inclusive market policies.  
End of use 	<ul style="list-style-type: none"> Product Recyclability: Improving the ease of recycling products. This is vital for minimizing waste and promoting circular economy principles under SDG 12. 	<ul style="list-style-type: none"> Social Contributions from Disposal: Investment in programs that facilitate clothing donation or repurposing to promote social equality. This supports SDG 1 (no poverty) and SDG 10 (Reduced Inequalities), as well as SDG 17 (Partnerships for the goals).   	<ul style="list-style-type: none"> Second-Hand Market Development: Contributing to second-hand market for clothing. This helps provide a circular economy and supports SDG 8 and SDG 12 by promoting sustainable industrial practices and responsible consumption. Cost of Sustainable Disposal: Evaluating and cutting the cost of sustainable disposal. This is crucial for making recycling processes economically viable, supporting SDG 12.   

Appendix B – Table to show Environmental Evaluation

Environmental LCA (from Appendix A)	Production	Purchase/Use	After Use
Connection Between the Environmental Disclosures Outlined Below and LCA	- 1.1 & 1.2 Emissions - 2.1 Energy - 3.1 Raw Material Sourcing - 4.1 & 4.2 Waste	- 4.3 Product Maintenance and Longevity	- 4.4 Product and packaging Recyclability
Disclosure Description and Response			
Emissions	1.1 UK Scope 1, 2 and global 3 emissions SASB Code: TC-AG-110a.1, TC-AG-110a.2 1.2 Reduction in emissions from previous year		
Next	1.1 Their Total scopes 1 and 2 emissions in the Globally in 22/23 was 86,488 tCO2e (UK Figures not disclosed, but business in the United Kingdom Eire accounted for around 88% of their turnover in the year). Global scope 3 emissions was 2,047,005 tCO2e (Next, 2023 -1) 1.2 Decreased yearly scope 1 and 2 emissions by 3.8% between 2022 to 2023. Increased their overall scope 3 emissions by 1% (Next, 2023 -1)		
Burberry	1.1 Their Total scopes 1 and 2 emissions in the UK in 22/23 was 2,956 tCO2e. Globally these were 19,359 tCO2e. Global scope 3 emissions was 456,982 tCO2e (Burberry, 2023). 1.2		

	Decreased yearly scope 1 and 2 emissions by 21% between 2022 to 2023. Decreased their overall scope 3 emissions by 11% (Burberry, 2023)
Dr Martens	<p>1.1 Their Total scopes 1 and 2 emissions in the UK in 2023 was 772 tCO₂e. Globally these were 2,554 tCO₂e. Global scope 3 emissions was 273,422 tCO₂e (Dr. Martens PLC, 2023)</p> <p>1.2 Increased scope 1 and 2 emissions by 6% between 2022 to 2023. Increased global scope 3 their emissions by 13%</p>
Energy	<p>2.1 Reduction of Energy Consumption Within the Organisation in the UK GRI 302-4</p> <p>2.2 % of energy from renewable sources in the UK</p>
Next	<p>2.1 In 2023, 209,139,917 KWH was used globally. In 2022, 208,580,301 KWH was used. This is a 0.3% increase in energy use. (UK Figures not disclosed, but business in the United Kingdom Eire accounted for around 88% of their turnover in the year). (Next, 2023 -1)</p> <p>2.2 100% renewable of energy used in the UK was from renewable energy sources (Next, 2023 -1)</p>
Burberry	<p>2.1 In 2023, 15,518,973 KWH was used in the UK. In 2022, 18,517,153 KWH was used. This is a 16% decrease in energy use. (Burberry, 2023)</p> <p>2.2 62% of energy used in the UK was from renewable energy sources (Burberry, 2023)</p>
Dr Martens	<p>2.1 in 2023, 3,640,359 KWH was used in the UK. In 2022, 3,471,181 KWH was used. This is a 4.8% increase in energy use. (Dr. Martens PLC, 2023)</p> <p>2.2 renewable electricity across all owned and operated sites by 2025 FY23: 91% (EMEA including UK) (Dr. Martens PLC, 2023)</p>
Raw Material Sourcing	<p>3.1 The percentage of raw materials that are third party certified to an environmental and/or social sustainability standard SASB code: CG-AA-440a.2.</p> <p>3.2 Recycled Input Materials Used GRI 301-2</p>
Next	<p>3.1 65% of their cotton was sourced as Better Cotton. Certified Organic Cotton: Although exact figures for certified organic cotton aren't provided, it is mentioned as part of the responsible sources. 2% of cotton was sourced through this program, which offers traceable and certified cotton. 27% of Man-made Cellulosic Fibres purchased was verified and traceable from fibre to finished product, aligning with environmental standards like Canopy Green Shirt and closed loop production systems. 73% of the tanneries used have undergone an LWG audit, which includes environmental best practices (Next, 2023 -2)</p> <p>3.2 13% of the polyester used in their products was sourced from recycled materials, certified by either the Global Recycled Standard (GRS) or Recycled Content Standard (RCS). (Next, 2023 -1)</p>
Burberry	<p>3.1 31%^ of their cotton was certified organic in FY 2022/23 100% of their viscose was Canopy 'Green Shirt' rated in FY 2022/23 46% of their wool in soft accessories and knits was certified in FY 2022/23 96% of their leather was from certified tanneries in FY 2022/23 100% of their virgin feather and down certified to the Responsible Down Standard (Burberry, 2021)</p> <p>3.2 44% of their nylon and polyester was certified recycled in FY 2022/23 Garment covers are currently made from 100% recycled polyester and our hangers contain a minimum of 60% recycled plastic. (Burberry, 2023)</p>

Dr Martens	<p>3.1 98% of their upper leather came from LWG certified tanneries in AW23 50% certified bio-based EVA footbed in AW23 . (Dr. Martens PLC, 2023)</p> <p>3.2 100% recycled polyester in standard heel loops in AW23. Over 60% recycled content in metallic heel loops in AW23. 100% recycled content in luxe faux fur in AW23. 100% recycled polyester content in cushioned insoles. 20% recycled polyester in standard round black laces in AW23. redesigned packaging in the UK during to use 50% less plastic by weight, with 80% recycled content (up from 25% under the previous design). (Dr. Martens PLC, 2023)</p>
Waste	<p>4.1 Waste diverted from disposal from operations: GRI 306-4</p> <p>4.2 Percentage of (1) Tier 1 supplier facilities and (2) supplier facilities beyond Tier 1 that are in compliance with wastewater and chemical discharge permits and/ or contractual agreement. (SASB code: CG-AA-250a.1)</p> <p>4.3 Product Maintenance and Longevity (included in GRI 306-4)</p> <p>4.4 Product Recyclability (included in GRI 306-4)</p>
Next	<p>4.1 95% of Next's waste from key operational sites was diverted from landfill in 2022/2023.</p> <p>4.2 NEXT plc enforces a strict Chemical Policy across its supply chain, comprising four well known standards that regulate the use of chemicals in products and manufacturing processes. These include setting limits on hazardous chemicals, banning certain substances, and ensuring wastewater quality. All suppliers must comply with these standards, which are part of NEXT's contractual agreements.</p> <p>4.3 No schemes to enhance product longevity. Cheap products so unlikely to have longevity.</p> <p>4.4 Not disclosed, A large amount is probably going to landfill. Developing takeback schemes to ensure valuable resources are kept in circulation. Not yet implemented, (Next, 2023 - 1). Does not disclose packaging recyclability.</p>
Burberry	<p>4.1 99.5% of Burberry's waste from key operational sites was diverted from landfill in 2022/2023. (Burberry, 2023)</p> <p>4.2 Burberry adheres to ZDHC's Wastewater Guidelines, which mandates biannual wastewater testing by wet processors. Water management systems across all suppliers of raw materials increased from 51% to 86.3%, with "excellent" ratings rising from 3.5% to 45.7% and "hotspot" ratings dropping from 38% to 12.1%. For finished goods vendors, coverage expanded from 38% to 81.2%, "excellent" ratings grew from 6% to 27.8%, and "hotspot" ratings decreased from 19% to 10% (Burberry, 2023). implementation of ZDHC Supplier to Zero (S2Z) programme ensures that Burberry's supply chain partners adhere to the highest chemical management practices, with over 85% of their direct partners certified by the end of FY 2022/23. 4% of Burberry's suppliers are British. (Burberry, 2021)</p> <p>4.3 Nearly 45,000 products were repaired or refreshed using their aftercare offer during the year. (Burberry, 2023)</p> <p>4.4 All Burberry retail bags, and gift boxes are now made with paper-based materials, which are widely recyclable and reusable. garment covers are currently made from 100% recycled polyester and their hangers contain a minimum of 60% recycled plastic. They have allocated proceeds against packaging procurement where recycled content is more than 20%. (Burberry, 2023) Their products can be recycled in partnership with the Vestiaire Collective platform, (Internet Retailing, n.d.).</p>
Dr Martens	<p>4.1 Dr martens is Working towards their commitment to zero waste to landfill across their full value chain by 2028. No data on exact amount of waste through value chain. Needs to collect environmental data including waste data from Tier 1 suppliers and investigate</p>

third-party certification and verification of this data. planning to launch product which contains the recycled leather material made using leather waste from tanneries that was previously destined for landfill. (Dr. Martens PLC, 2023)

- 4.2** 100% of Tier 1 suppliers sign their Environmental Standards agreement, which includes their wastewater management and effluent treatment requirements. (2) 97% of their leather suppliers are LWG certified. Those that are LWG certified conduct wet processing comply with the LWG protocol, which is aligned to ZDHC and Dr. Martens wastewater requirements. 1% of Burberry's suppliers are British, so this effect is minimal on the UK. (Dr. Martens PLC, 2023)
- 4.3** The unique characteristics of their leather contribute to an especially durable and long-lasting and durable product. Dr martins are known to be long lasting. They help wearers maximise the life of their DM's by sharing tips through their marketing, sales, and social media channels on how to properly care for them. They are also working on the launch of a direct-to-consumer repair service trial in the UK. (Dr. Martens PLC, 2023)
- 4.4** 100% of products sold to have sustainable end-of-life options by 2040, currently working with external partners in the UK and Netherlands on how to recycle their footwear that cannot be repaired and resold into new material streams and products. Packaging is recyclable. (Dr. Martens PLC, 2023)

Appendix C - Table to show Social Evaluation

Social LCA ((from Appendix A)	Production	Purchase/Use	After Use
Connection Between the Social Disclosures Outlined Below and LCA	- 5.1 & 5.2 Diversity - 6.1 Employee Health and Safety - 7.1 & 7.2 Community Impact	- 6.2 Consumer Health and Safety	- 7.3 Social Contributions from Disposal
Disclosure Description and Response			
Diversity	5.1 Diversity of governance bodies: GRI 405-1 5.2 Diversity of UK Workforce		
Next	5.1 36% of NEXT plc Board directors are female. (Next, 2023 -1) 72% of their employees are women, with approximately 77% of these women working in our stores which is broadly consistent with the demographics in the Retail sector. Looking just at this group of employees, the mean gender pay gap was 0.4% (2022: 1.0%). (Next, 2023 -1)		
Burberry	5.1 In 2023 54.1% of Executive Committees were women. 83.4 of the board was white British. (Burberry, 2023) 5.2 67% of all of the workforce was women. In FY 2022/23, hiring representation in the UK consisted of 39.5%2 ethnic minority candidates. FY 2022/23, shortlists across all recruitment campaigns consisted of 60% female, 38% male and 2% 'other' candidates (Burberry, 2023)		

Dr Martens	<p>5.1 As of 31 March 2023, 38% of Board members were women. 87.5% are white. (Dr. Martens PLC, 2023)</p> <p>5.2 Across the global business 61% (1,663 employees) of global workforce identified as female, 33% (907 employees) male and 5% (126 employees) non-binary, with 2% (45 employees) preferring to self-describe (Dr. Martens PLC, 2023)</p>
Health and Safety	<p>6.1 Evaluating most significant Employee Wellbeing & Human Rights risks in the UK supply chain; Gri 403 and 412</p> <p>6.2 Assessing and manage risks and/or hazards associated with chemicals in products for consumers; SASB Code CG-AA-250a.2</p>
Next	<p>6.1 They adhere to the United Nations Guiding Principles on Business and Human Rights anchors NEXT's strategy, ensuring that all actions are aligned with global human rights standards. NEXT conducts both announced and unannounced audits of its UK suppliers to ensure compliance with its standards related to worker safety, human rights, and employment conditions. This includes monitoring for modern slavery risks and other compliance issues. Around 2% of Next's supply chain is in the UK, supplying from 51 factories. NEXT engages with local initiatives and partnerships such as the Fashion Workers Advice Bureau Leicester (FAB-L) to support garment workers in the UK. This project includes factory visits, support meetings, and social events to improve the working conditions and community engagement. NEXT collaborates with organisations such as the Ethical Trading Initiative, British Retail Consortium, and Unseen, and others. (Next, 2023 -1)</p> <p>6.2 Restricted Substance Standards (RSS): Includes the Restricted Substance List (RSL) and Manufacturers' Restricted Substance List (MRSL), setting limits on hazardous chemicals in products and manufacturing processes. Suppliers must comply with NEXT's chemical standards, enforced through contractual agreements and assessments using the Higg Facility Environment Module (Higg FEM). (Next, 2023 -2)</p>
Burberry	<p>6.1 Human Rights Impact Assessment Conducted biennially since 2014; the latest assessment in FY 2022/23 focused on diversity, equity, inclusion, worker voice, and modern slavery. Special attention given to migrant workers and environmental rights in the latest assessments. A wellbeing program and grievance mechanisms were initiated in 2018, benefiting over 5,000 workers globally. Provided grievance mechanisms, including a global helpline and confidential hotlines in 38 factories, covering over 27,000 workers. The hotlines received 502 calls in FY 2022/23 (Burberry, 2023). These policies and mechanisms will have been applied to their UK operations.</p> <p>6.2 Burberry rigorously tests its products for safety, utilising the Burberry Product Restricted Substances List (PRSL). As part of their Chemical Management Programme, Burberry conducts regular updating of their Manufacturing Restricted Substances List (MRSL) to align with the Zero Discharge of Hazardous Chemicals (ZDHC) standards, and the prohibition of harmful polyfluorinated and perfluorinated chemicals (PFCs) in all their products. (Burberry, 2023)</p>
Dr Martens	<p>6.1 The company places a strong emphasis on health and safety across its operations and supplier base. Audit protocols assess risks related to labour conditions, including occupational injury, machine safety, safety hazards, and health and safety facilities like dormitories and canteens. However, Only 1% of its suppliers are UK based, so this doesn't affect the UK much. It develops its internal policies based on international standards and industry best practices, covering areas such as human rights, ethical trade, anti-slavery, and environmental policies. (Dr. Martens PLC, 2023)</p>

	<p>6.2 They apply a rigorous chemical management system that helps ensure they remain in full compliance with all relevant chemical-related regulations, as well as a Restricted Substance List (RSL). This covers their operation and Tier 1 suppliers, who are required to cascade requirements to their own suppliers. They also require Tier 1 and Key Tier 2 suppliers to sign their General Material Requirement Policy (Dr. Martens PLC, 2023)</p>
Community impact	<p>7.1 community engagement, impact assessments, and development programs within the UK: GRI 413-1</p> <p>7.2 Programs for upgrading UK employee skills: GRI 404-2</p> <p>7.3 Social contributions from the disposal of clothing in the UK (included in GRI 413-1)</p>
Next	<p>7.1 NEXT actively engages in community support through several initiatives. The partnership with the Terence Higgins Trust supports HIV-related services and aims to end associated stigma, enhancing workplace culture. NEXT offers reusable carrier bags made from over 90% recycled materials, with proceeds supporting environmental and health charities, and in Northern Ireland, funds support government environmental projects. The "Together With NEXT" program, led by designer Genna Douglas, collaborates with charities and designers to create exclusive product ranges, donating 100% of profits to charity, merging design with philanthropy. Since 2008, NEXT has supported community services through its partnership with Doncaster Refurnish by donating reusable products and fostering local employment and training opportunities. Additionally, NEXT has partnered with Parkinson's UK to raise awareness and support those affected by Parkinson's through exclusive product ranges, with all profits benefiting the charity. (Next, 2023 -1)</p> <p>7.2 The company provides a variety of development tools and training through specialised teams within different business areas. This training includes role-specific technical, operational, and skills training, individualized training to meet specific needs, and essential training in health and safety, First Aid, and manual handling to promote a safe working environment. (Next, 2023 -1)</p> <p>7.3 None disclosed.</p>
Burberry	<p>7.1 In FY 2022/23, 3,685 colleagues participated in volunteering and fundraising activities, a 168% increase from 1,374 colleagues. 160,785 people were positively impacted through community programmes supported by Burberry Group plc and The Burberry Foundation (UK registered charity number 1154468). In FY 2022/23, The Burberry Foundation established a global partnership with the International Youth Foundation and appointed regional delivery partners for the programme. These include OnSide in the UK. They provide match funding up to a value of £3,000 for charitable team activities involving five or more colleagues. (Burberry, 2023)</p> <p>7.2 To support personal development, they offer a range of in-person and virtual resources, including their self-directed digital learning platform, B Learning. This platform offers courses on a variety of topics, including Building Effective Teams, Conflict Resolution and Project Management, as well as a toolkit with over 50 subjects available in the form of podcasts, articles, videos, and workbooks. (Burberry, 2023)</p> <p>7.3 In FY 2022/23, Burberry donated over 14,000 items of business clothing to their charity partners in the UK and Italy (Burberry, 2023). Burberry items would be desirable in 2nd hand markets.</p>
Dr Martens	<p>7.1 Two paid volunteering days a year are provided to employees to enable them to support local community initiatives. Encourages employees through marketing to participate by nominating charities to receive grassroot grants. Direct engagement</p>

with many nongovernmental organisations, industry associations and experts, to ensure their sustainability strategy continues to deliver value and addresses relevant social issues. These include Doncaster Refurnish, the Terence Higgins Trust, and Parkinson's UK. A total of £2.4m awarded to 34 organisations by the Dr. Martens Foundation in FY23. (Dr. Martens PLC, 2023)

7.2 There is Ongoing training and development for workers within a supportive and inclusive working environment. This training tends to focus on sustainability and inclusion training. Does not mention career development training for UK workers. (Dr. Martens PLC, 2023)

7.3 Not disclosed, But The durability of the leather used ensures that the shoes have a long lifespan, allowing them to be donated to social causes within the UK if the consumer chooses.

Appendix D – Table to show Economic Evaluation

Economic LCA (from Appendix A)	Production	Purchase/Use	After Use
Connection Between the Economic Disclosures Outlined Below and LCA	- 8.1 Procurement Practices - 9.1 Indirect Economic Impacts - 10.1 Economic Performance	- 11.1 Product Affordability and Maintenance Costs	- 9.2 Second-Hand clothing Market Development - 11.2 Cost of Sustainable Disposal
Disclosure Description and Response			
Procurement Practices	8.1	Proportion global tier 1 and tier 2 suppliers that are UK suppliers: GRI 204-1	
Next	8.1	2% of their suppliers are from the UK, supplying from 51 factories in the UK (Next, 2023-1)	
Burberry	8.1	4% of procurement for materials is from UK based companies. (Burberry, 2022)	
Dr Martens	8.1	Only 1% of its suppliers are UK based. However they have a “Made in England collection” and are exploring using UK-based suppliers to develop traceable leather supply chains, including from regenerative farms in the UK through to their Made In England factory. (Dr. Martens PLC, 2023)	
Indirect Economic Impacts	9.1	Significant Indirect Economic Impacts the UK: GRI 203-2	
	9.2	UK Second-Hand clothing Market Development: (Included in GRI 203-2)	
Next	9.1	NEXT's extensive supply chain network within the UK involves a wide array of suppliers and service providers, contributing to economic activity and job creation indirectly through procurement practices. As a major retailer, NEXT contributes to the retail landscape and economic development of the regions it operates in. The presence of NEXT stores boosts foot traffic, which can benefit surrounding businesses and contribute to the vitality of shopping districts and town centres.	
		None Disclosed	

	9.2	
Burberry	<p>9.1 Burberry's investments in community-oriented projects can enhance the skill sets of community members, leading to broader economic benefits. 70% of its cashmere and 54% of its rainwear are made in the UK. (Burberry, 2022) This supports the local textile industry, potentially leading to employment growth, skill development, and economic stability in these regions. Investments in local infrastructure, such as their new Leeds facility (Burberry, 2023), extend beyond direct economic impacts by enhancing community resources and capabilities, which can attract further business investments and improve local livelihoods. Burberry's rich heritage and global recognition can also indirectly impact economic activity through tourism and brand-driven local business support, as fans and customers may travel and spend in these regions.</p> <p>9.2 Burberry are launching a UK-based pilot for product rental with My Wardrobe HQ (MWHQ), the UK's leading fashion rental platform. They have also begun a trial with Cocoon, a luxury bag subscription service in the UK. Burberry is pioneering a new approach to developing the second-hand clothing market through these innovative trials.</p>	
Dr Martens	<p>9.1 Their Made in England collection, which is manufactured at their original Wollaston factory, supports local employment, and maintains traditional craftsmanship skills. This not only provides jobs but also contributes to sustaining the local manufacturing sector. Dr. Martens engages in community initiatives, such as supporting music and arts events or collaborating with local artists and designers. This cultural promotion not only enhances community engagement but can also have positive economic effects by boosting local tourism and entertainment industries. (Dr. Martens PLC, 2023)</p> <p>9.2 Launched a 'recommerce' business model pilot in the UK. After being restored by their partner, The Boot Repair Company, the second-hand shoes are resold via their online Depop store, which is one of the most popular Depop shops globally. (Dr. Martens PLC, 2023)</p>	
Direct Economic Impact 10.1 Direct Economic Value Generated and Distributed in the UK: GRI 201-1		
Next	<p>10.1 In the financial year 2024, NEXT plc generated a substantial portion of its revenue from operations within the UK and Ireland, amounting to 88% of its total revenues. (Next, 2023 -1) With a total reported revenue of £5.8 billion (Next, 2024) for the year ending January 2024, the direct economic value generated in the UK and Ireland can be estimated at approximately £5.1 billion. NEXT employed 15,850 individuals in the UK, (NEXT Linkedin, 2024). The company's commitment to providing competitive wages and benefits, including participation in share ownership schemes, adds to the direct economic value distributed to its workforce. For the financial year 2024, NEXT plc returned £1,015 million in profits. (Next, 2024) As previously mentions, NEXT is involved in various community engagement and donated £3,286,000 charity programs. Total tax paid was £216 million in 22/23. (Next, 2024)</p>	
Burberry	<p>10.1 Burberry's revenue of £3.1 billion for FY 2022/23. The company's operating profits (adjusted £634 million and reported £657 million) reflect its economic sustainability in its effectiveness in generating economic value from its operations (Burberry, 2023). They directly Employ of 3,258 individuals in the (UK Burberry Linkedin, 2024). Burberry also recently invested in a £50 million investment in a new manufacturing facility in Leeds to weave materials for trench coats. This directly injects money into Leed's local economy, promoting further economic sustainability. In FY 2022/23, They directly</p>	

	donated £6.3 million to charitable causes (FY 2021/22: £6.1 million), equivalent to 1.04% of Group adjusted PBT. Their total Tax Contributions: £142,000,000 (Burberry, 2023). Their employees will also be paying income tax
Dr Martens	10.1 Dr. Martens' revenue exceeded £1 billion for the first time in FY 2023, marking a significant milestone in its history. The company's operational success is evident in its profit before tax of £159.4 million, demonstrating its ability to generate substantial economic value from its operations. Dr. Martens employs a significant workforce in the UK, with 1052 workers employed in the UK (Dr. Martens PLC LinkedIn, 2024), contributing directly to local employment and economic stability. In FY 2023, Dr. Martens has made charitable contributions through the Dr. Martens Foundation, donating £2.4 million to various social justice causes. Their tax charge was The tax charge was £30.5m. Their employees will also be paying income tax. (Dr. Martens PLC, 2023)
Product Cost	11.1 Product Affordability and Maintenance costs 11.2 Cost of Sustainable Disposal
Next	11.1 Next's Product is cheap, but materials will be relatively low quality and the garment will likely not last long. 11.2 High, due to there being no scheme to take back materials.
Burberry	11.1 Burberry is a very expensive brand but does provide a repair service and products should last a very long time. May be more expensive to maintain premium materials used. 11.2 Easily donatable to a charity shop as Burberry make high value and high quality goods
Dr Martens	11.1 Dr martins are a premium brand and priced accordingly, but their products should last long time and are cheap to maintain. Easily donatable to a charity shop as Dr Martins leather lasts a long time, and the goods are repairable. Launched a Successful launch of repair and resale service in the 11.2 UK.

Appendix E – Other Model Company's LCA Examples

NEXT LCA	Production	Purchase/Use	After Use
Environmental	<ul style="list-style-type: none"> - Scope 1 & 2 emissions down by 3.8%; Scope 3 up by 1%. - 0.3% more energy used; 100% renewable in the UK. - Uses Better Cotton and recycled polyester. - treats production waste 	<ul style="list-style-type: none"> - No longevity schemes; focuses on low-cost and quality products 	<ul style="list-style-type: none"> - Likely goes to landfill
Social	<ul style="list-style-type: none"> - Strong female representation, lacks broader diversity. - Committed to human rights and worker safety. - supports local charities 	<ul style="list-style-type: none"> - high standards of consumer safety through rigorous testing 	<ul style="list-style-type: none"> - Not disclosed

Economic	<ul style="list-style-type: none"> - Supports local industries with limited local Procurement but employs a large amount of UK workers. - £1,015M profit; £216M in taxes; £3.286M to charities. 	<ul style="list-style-type: none"> - Low cost, lower durability, expensive to maintain. 	<ul style="list-style-type: none"> - lacking free sustainable disposal
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Dr. martens LCA	Production	Purchase/Use	After Use
Environmental	<ul style="list-style-type: none"> - Scope 1 & 2 emissions up by 6%; Scope 3 increased by 13%. - 4.8% increase in energy use; 91% renewable by 2025. - Uses LWG certified leather and recycled materials - treats production waste 	<ul style="list-style-type: none"> - Promotes product durability and care tips 	<ul style="list-style-type: none"> - Sustainable end-of-life options and recyclable packaging
Social	<ul style="list-style-type: none"> - Moderate diversity; ongoing improvement efforts. - Aligns with international health and safety standards. - supports local charities 	<ul style="list-style-type: none"> - high standards of consumer safety through rigorous testing 	<ul style="list-style-type: none"> - Durability facilitates donation if consumer would like to donate their boots.
Economic	<ul style="list-style-type: none"> - Supports local industries with limited local Procurement but employs a large amount of UK workers. -£159.4M profit; £30.5M in taxes; £2.4M to charities. 	<ul style="list-style-type: none"> - Higher cost, durable, low maintenance. 	<ul style="list-style-type: none"> - Active in promoting second-hand markets and sustainable disposal